

UNITED STATES TAX COURT
WASHINGTON, DC 20217

MAHAFFEY TENT & AWNING CO., INC., ET))		
AL.,))		
)		
Petitioner(s),))		
)		
v.))	Docket No. 5061-17, 25685-17,	
)	4909-19.	
COMMISSIONER OF INTERNAL REVENUE,))		
)		
Respondent))		

ORDER

These consolidated cases are calendared for a special trial session of the Court scheduled to commence on August 31, 2020 in Atlanta, Georgia. On November 20, 2019, respondent filed a motion for leave to conduct discovery pursuant to Rule 70(a)(2)¹. Respondent’s motion requests leave to contact eleven of petitioner’s customers. On December 13, 2019, petitioner filed an opposition to motion for leave to conduct discovery pursuant to Rule 70(a)(2). Also on December 13, 2019, petitioner filed a motion for protective order pursuant to Rule 103.

After reviewing respondent’s motion and petitioner’s objection thereto, it is

ORDERED that respondent’s motion for leave to conduct discovery pursuant to Rule 70(a)(2), filed November 20, 2019, is denied. It is further

ORDERED that respondent’s motion for leave to conduct discovery pursuant to Rule 70(a)(2), filed November 20, 2019, is temporarily sealed. It is further

ORDERED that, on or before January 3, 2020, respondent shall file a redacted motion for leave to conduct discovery pursuant to Rule 70(a)(2) that

¹All Rule references are to the Tax Court Rules of Practice and Procedure.

redacts the names of petitioner's customers and Exhibit F in its entirety. It is further

ORDERED that petitioner's motion for protective order is granted in part in that during the discovery process, both parties shall use petitioner's internal customer numbers in lieu of identifying information and not include customer contracts in any Court filed document. It is further

ORDERED that petitioner's motion for protective order is otherwise denied in part.

**(Signed) Kathleen Kerrigan
Judge**

Dated: Washington, D.C.
December 20, 2019